Yukon
HUMAN RIGHTS
Commission

ANNUAL REPORT

April 1, 2006 – March 31, 2007

As of December 1, 2007 our NEW address is:
101 – 9010 Quartz Road, Whitehorse, Yukon Y1A 2Z5

Phone (867) 667-6226 or 1-800-661-0535
Email: humanrights@yhrc.yk.ca
www.yhrc.yk.ca

Message from the Chair

Although my term as Chair has been short, since last fall it has been a very rewarding, challenging and intense experience. First and foremost it has been an honour and a privilege to work with the YHRC Commissioners and staff. I have appreciated and remain inspired by their continued guidance, hard work, dedication, and commitment to human rights.

This year has brought many changes to YHRC. First was the resignation of the Chair, Brian L. MacDonald in August 2006, followed by my election as Chair. Long serving Commissioner John McCormick resigned in February 2007. I would like to thank Brian and John for their time and service at the Commission. It has also been a pleasure to work with Commissioners Rick Goodfellow and Lois Moorcroft. This winter the Commission was joined by new Commissioner Max Rispin, who has extensive experience in and knowledge of northern communities. In January 2007 we said farewell to Stephanie Schorr, our Investigator, who left for a position with the Yukon's Department of Justice and then welcomed our new investigator, Geoffrey Edwards in May.

Over the past year the caseload has been on the rise – with an approximately 30% increase in number of complaints filed (42 this year compared to 32 last year). The overall impact of this increased workload has been a significant challenge for our existing resource level at the YHRC. We believe our staffing and funding levels have not kept pace with the dramatic increase in workload on the complaint side, even though there have been some increases to both staff and our base grant over the past decade.

When the Commission started in 1987, we had three full-time staff but a much smaller caseload: there was a full-time Director, investigator and administrative assistant. We now have a part-time Director, a part-time lawyer, a part-time educator and a full time investigator and administrator/intake officer, (for a total of 4.22 fulltime equivalents). While we have changed our process to expedite certain complaints, implemented an abandonment procedure for people who fail to stay in contact with the Commission, and developed detailed investigation procedures, there are delays in our system for the people we serve, due to current staffing levels and workload. Under the current *Act*, the Commission has no control over the size of its caseload or the number of complaints referred to hearing. This year we accepted more complaints than we have ever had in a one year period and we referred more cases to hearing than in previous years. However, it is still the case that most complaints do not go to hearing and are either informally resolved or settled with the cooperation of the parties or dismissed.

To address our increased workload and other issues of quality of service and efficiency, the Commissioners have begun a governance project to help us ensure we are making a difference by reducing and preventing discrimination and by providing the best service we can, within the mandate set by our statute and the resources available to us. This project will include strategic planning and development of result-based management tools and performance indicators.

In addition to the stretching of existing human resources, there have been financial constraints in the operation of the YHRC. A key factor that impacts our budget each year is the caseload. Yet the caseload remains the most difficult factor to estimate as it is not constant and continues to grow. Much of the past year has been spent on financial planning and discussions regarding case load, human resources, and impacts on the finances.

We may be on the move, as a new fully accessible location has been identified as a priority for the YHRC.

I also wish to thank the Workers' Compensation, Health and Safety Board Prevention Fund for providing money for human rights training and education on how to deal with workplace harassment. Thank you as well to the Yukon Law Foundation which provided a grant for the Commission to produce plain language information sheets explaining various topics in human rights law for members of the public.

I am filled with hope and pride as we enter the Yukon Human Rights Commission's 20th year anniversary. This is a time for all Yukoners to celebrate this significant milestone. As well it can be an excellent opportunity for some reflection on the Yukon's journey over the past 20 years and on how to proceed into the future in order to continue to advance the issue of human rights in the Yukon. This spring the government announced it planned to review the Yukon's *Human Rights Act*. The Commission staff and the Commissioners look forward to working with government officials, members of the Legislature and the Yukon people on law reform. We could have the best human rights laws and system in the world and I believe this is what we must strive for in the law reform process.

On behalf of the Commission and staff, I present to you this 2006-2007 Annual Report of the Yukon Human Rights Commission.

Melissa Atkinson
Chair

Message from the Director

This year the Commission served well over 6000 people in a variety of ways:

- approx. 300 people called or came to our office for information, advice or informal help on dealing with a human rights concern (complaint prevention, referral, and pre-complaint resolution work referred to as "inquiries");
- 84 people either filed complaints this year or responded to them;
- 408 people took training either as part of settling a complaint or through the Commission's series of harassment-free workplace seminars in Whitehorse, Mayo, Watson Lake and Teslin;
- another 750 received education at events attended or hosted by the Commission in 2006-07;
- almost 4000 people visited the Commission's website this reporting year;
- on average 10 people a month used our Yukon toll free number to contact us from the communities outside Whitehorse;
- 35 direct mailings were provided to schools for human rights-related days or as requested human rights education materials; and
- 39 meetings were held with community organizations and groups organizing programs or partnering on human rights events.

Increased Workload

Three years ago, the Commission developed a database to track our work, identify trends and project workload. Here is some of what we have learned.

- The Commission's workload has been dramatically increasing over the past 6 years – almost half its total caseload since the doors opened in 1987, have come in these last six years.
- Our jurisdiction has the highest number of complaints and inquiries per capita than any other Commission in the country.
- In the past two and a half years, we have taken in about 20% of the total complaint caseload in the Commission's history.
- Also our prevention advice, referral and information services and advice on how to solve discrimination issues (tracked in the database as "inquiries") have roughly tripled since the late nineties and stayed at consistently higher levels since then (approx. 300 inquiry files per year).

Why Are More People Coming to the Commission for Help?

We think there are several reasons for this:

- we have had a part-time educator on staff now for five years and she has increased understanding and awareness of human rights through her training and education work (1148 people reached this year through Commission education events and training);
- there is more focus on rights in the media, including court cases and hearings, land claims and self-government agreements and residential school issues;
- we live in an increasingly rights-based society, particularly since the advent of the *Canadian Charter of Rights and Freedoms;* and
- our Commission is more accessible in a small jurisdiction – most Yukoners live in the city where the Commission is located (which is often not the case for people down South) and our website and toll-free number are well-used by people living in communities outside Whitehorse.

Complaints of Discrimination Because of Disability Are Up

Another significant trend is that complaints on the basis of disability have been increasing faster than all other types of complaints and this year is record-breaking – almost half of the new complaints were filed on this basis. This is consistent with trends in other Canadian jurisdictions. Therefore, in the coming year we are focusing our education efforts on this type of discrimination and planning training on how to meet the duty to accommodate people with disabilities, particularly in the workforce, where those of us with disabilities are still underrepresented. This trend was also instrumental in our applying for and receiving Yukon Law Foundation Grant funding to develop plain language publications on various aspects of human rights law, in particular on the duty to accommodate.

The Future

We all want a healthy, productive, and safe community free from discrimination where everyone has an equal chance to earn a living, find a place to live and use public services and facilities as part of their life in the community. This can only happen when each of us does his or her part to respect human rights. In this coming year, at our two decade mark, the Commission will look for ways to foster and promote ownership and responsibility for creating a culture of human rights by all Yukoners. What can you do to make this a reality?

Heather MacFadgen, Director of Human Rights

Commissioners and Staff in 2006/07

Left to right: John McCormick, Rick Goodfellow, Melissa Atkinson (Chair), Lois Moorcroft. Missing from photo—Brian MacDonald and Max Rispin. Max Rispin was appointed in December 2006. Brian MacDonald resigned in August 2006 and John McCormick resigned in February 2007.

Left to right: Heather MacFadgen (Director), Lillian Nakamura Maguire (Public Educator), Stephanie Schorr (Investigator), Lynn Pigage (Office Administrator/Intake Worker), Susan Roothman (Legal Counsel). Stephanie Schorr resigned in January 2007 and Geoffrey Edwards became the new investigator in May, 2007.

The Work of the Commission

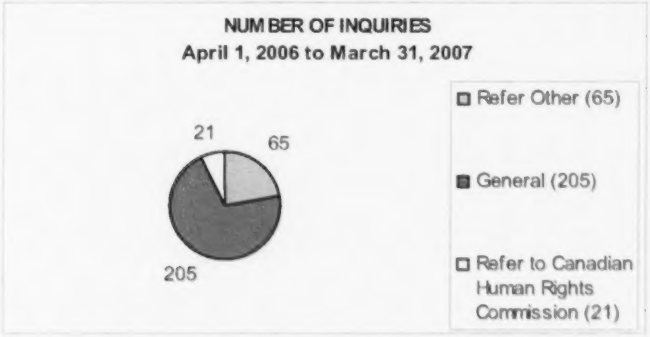

Figure 1

Figure 1
In 2006-2007, the Commission received 291 inquiries, 65 of which were referred to other agencies or organizations and 21 to the Canadian Human Rights Commission. The rest received advice and help on how to deal with the human rights concerns or issues they had or received the information they requested.

Figure 2: At the end of this fiscal year, there were 47 open complaints. The chart below shows the number of open complaints at the end of each fiscal year from 1998 to 2007. While there are more cases open since 2002, there are also more new complaints filed than in 2002 and prior years. For instance, this fiscal year, 42 new cases were filed. So having 47 cases open does not mean there is a significant backlog.

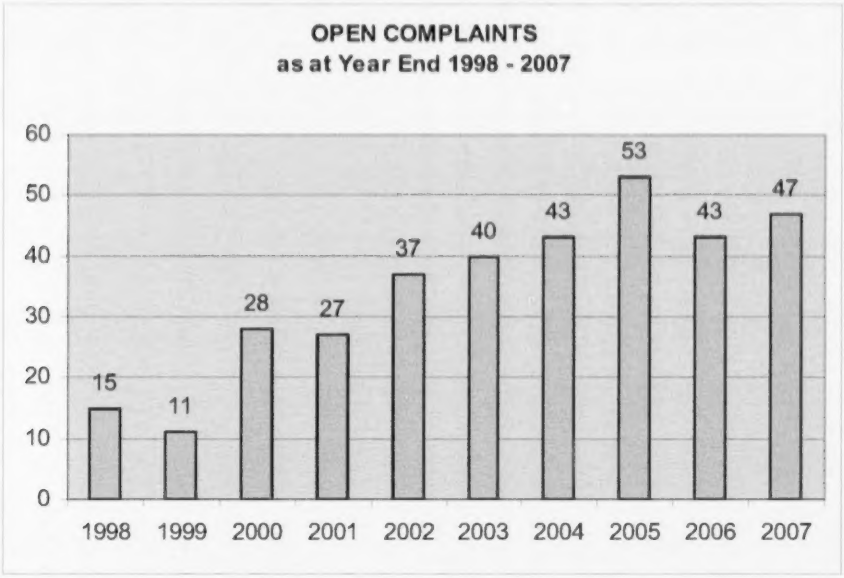

Figure 2

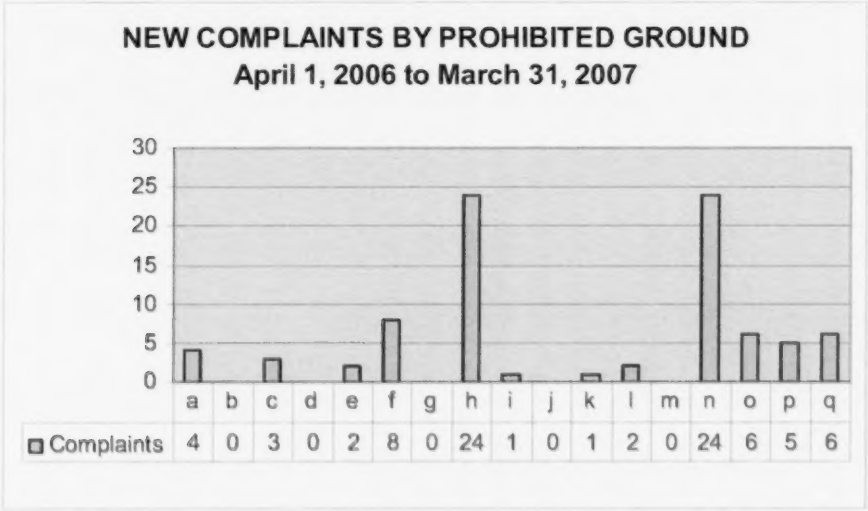
NEW COMPLAINTS BY PROHIBITED GROUND
April 1, 2006 to March 31, 2007
30
25
20
15
10
5
0
a b c d e f g h i j k l m n o p q
Complaints 4 0 3 0 2 8 0 24 1 0 1 2 0 24 6 5 6

Figure 3

Figures 3 and 4 show complaints received from April 1, 2006 to March 31, 2007 by prohibited ground as protected by section 7 in the *Act* and listed below. Some cases are filed on more than one ground. The graph shows that complaints about discrimination on the basis of failing to accommodate a mental or physical disability outnumber all other types of complaints on all grounds filed this year.

Column	Number of Complaints	Prohibited Ground of Discrimination
a	4	Ancestry, including colour and race
b	0	National Origin
c	3	Ethnic or Linguistic background
d	0	Religion or Creed
e	2	Age
f	8	Sex, including pregnancy
g	0	Sexual orientation
h	24	Physical or Mental Disability
i	1	Criminal Charges or Record
j	0	Political Belief
k	1	Marital or Family Status
l	2	Source of Income
m	0	Actual or Presumed Association
n	24	Duty to Accommodate
o	6	Sexual Harassment/Harassment
p	5	Systemic Discrimination
q	6	Employers responsible for employee conduct (see Sec. 35 in the *Act*

Figure 4

Figure 5: Thirty-six complaints were closed by the end of this fiscal year. Three of these were summary dismissals. These are cases where the Director dismisses or does not accept a complaint after a preliminary investigation because the complaint is either not within our jurisdiction, or is 'frivolous' or 'vexatious', or is beyond the six month time limitation.

For example, one case was dismissed because the discrimination alleged had not yet occurred, so the allegations in the complaint did not disclose what is called a "prima facie case" – that is, allegations which, even if believed, would not be enough to prove a case of discrimination.

Fifteen cases were informally resolved with the cooperation of the parties through early intervention by Commission staff before a full investigation. See some summaries of these cases after Figure 6.

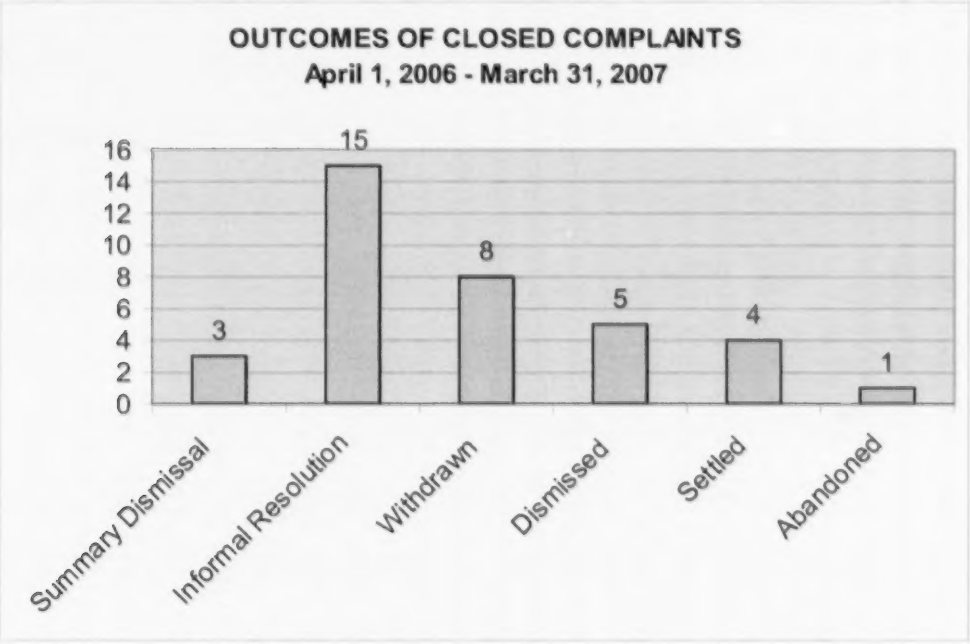

Figure 5

Figure 6: The Commission closed 36 cases at the end of March 2007. The chart below shows the number of cases closed from 1997 to 2007. The year before this one was the most productive year in the Commission's history in terms of cases brought to closure (44). This current year, fewer were closed; however, there was a gap of four months while the Commission was without an investigator during the hiring process. In a small Commission, any staffing shortage will have a significant effect on the amount of work accomplished.

Figure 6

Informal Resolutions – Providing Remedies

The Commission's process is focused on helping people find remedies and solutions and not on punishing anyone. So the Commission makes every effort to help people settle complaints before investigation, if both parties are willing. The Director can recommend to both parties ways to settle the complaint in keeping with the purposes of the *Act.* This year, in over half the cases closed, parties were able to cooperate to achieve a satisfactory settlement with the help of the Commission staff prior to a full investigation, saving time, resources and money. Here are some examples of informal resolutions achieved during this reporting period.

Duty to Accommodate Ancestry in Employment
(Prohibited ground: ancestry, duty to provide for special needs or duty to accommodate; Area: employment)

A First Nations woman working with Aboriginal youth used a traditional First Nations approach, which she said was rejected by her employer. Her approach involved using empathy and compassion, and included elements of her First Nations culture.

The complaint resolved informally because there was improved communication in the workplace and a change in approach by the supervisor. The employer also paid the Complainant $1,000 as compensation for injury to dignity, feelings and self-respect.

Discrimination in Services based on Linguistic Background
(Prohibited ground: linguistic background; Area: services)

A Francophone man required but did not receive a lawyer with fluent French language skills. He alleged he was being discriminated against based on his linguistic background. The parties cooperated to informally resolve the complaint and the Complainant was provided with a lawyer who was fluent in French.

Did you know that approximately 3.7% of the Yukon population is Francophone?

Duty to Accommodate Physical Disability in Employment
(Prohibited ground: physical disability, duty to accommodate; Area: employment)

An employee with Crohn's disease needed an accommodation of her disability. She requested a temporary assignment to dayshifts while taking medication for 4 to 6 weeks to treat the disease and also requested day shifts when the need for adjusting to new medications arose. She alleged that the employer did not reach the point of undue hardship when it denied her accommodation request because of operational requirements. The complaint was settled by the employer agreeing to consider the shift change requests by meeting with the employee in person each time a request was made, taking into consideration the restrictions and limitations that the Complainant's doctor identified.

Duty to Accommodate Disability in Services
(Prohibited ground: physical disability, duty to accommodate; Area: services)

A man with a visual impairment who relies on a service dog for mobility visited the Yukon and checked into a hotel. The hotel was going to charge $75 extra for the service dog, which it regarded as a "pet". The hotel guest explained that the service animal was not a pet. The complaint was informally resolved by the hotel providing an apology and implementing a written policy to accept service animals at no extra cost to the guest. In addition, hotel staff attended Commission training on serving persons with disabilities and installed tactile signage on hotel room doors and elevator.

Duty to Accommodate Mental Disability in Employment
(Prohibited ground: mental disability, duty to accommodate; Area: employment)

A woman working in the retail sector had Post Traumatic Stress Disorder ["PTSD"].

As a result, she required a safe, quiet and open environment to work in. She was employed as a sales associate at a store where there was an attempted robbery which triggered her PTSD. She alleged that the employer did not address her safety needs with respect to her disability to the point of undue hardship. To resolve the complaint the employer agreed to pay $1000 representing injury to dignity, feelings and self-respect and $1760 representing loss of wages and to have staff attend a Commission education session focusing on human rights and the duty to accommodate.

Settlements – Providing Remedies

After an investigation is complete, the Commissioners will review the investigation report and may decide to refer it to the Commission's lawyer to attempt a settlement. If the matter cannot be settled, the complaint must be referred to the Yukon Human Rights Board of Adjudication for hearing, even if a reasonable settlement offer is rejected by the Complainant. The Commission saved the cost of a Yukon Human Rights Board of Adjudication hearing by settling three complaints this year after investigation. Two settlements are described below:

Discrimination in Employment based on Criminal Record
(Prohibited ground: criminal record; Area: employment)

The employee was a cook for a hotel who alleged he was dismissed because of his criminal record which he said was not relevant to the job. The complaint settled and the employer provided the Complainant with $5000 as compensation for injury to dignity, feelings and self-respect.

Discrimination in Employment based on Age
(Prohibited ground: age; Area: employment

A 68 year old employee was fired from his position as a maintenance person for a hotel. He alleged his dismissal was discriminatory based on his age and that his employer had told him that he was too old to do the job. He said he was capable of performing the duties. The complaint settled and the employer provided the Complainant with $3000 compensation for injury to dignity, feelings and self-respect.

The amount of compensation in a settlement or an informal resolution will vary depending on the circumstances of a particular case.

Public Education Activities

The Commission's public education activities are designed to promote understanding of human rights and responsibilities and to prevent discrimination.

To maximize limited educational resources, the Commission partners with organizations and groups to reach out to diverse groups and employers. A major initiative this year was the Commission's partnership with Yukon Workers Compensation Health and Safety Board: the Board provided the Commission with prevention education funding to develop and deliver education seminars to address the issue of harassment in the workplace. The Commission reached 122 participants in eleven seminars delivered to employers and employees in municipal, territorial and First Nations governments, college and public school classes, and community groups in Whitehorse, Watson Lake, Teslin and Mayo. Employers received CD copies of policy templates for developing harassment-free workplace policy. Many employers have developed policies in this area as a result of the seminar and/or with the Commission's advice in the writing of policy. Eleanor O'Donovan, former YHRC Commissioner and teacher, volunteered in the delivery of these seminars and the Commission thanks her for her assistance.

Another collaboration involved the production of a photo exhibit on "Asian History of the Yukon" with Yukon Archives and with the National Association of Japanese Canadians Endowment Fund. The first photo panel, highlighting Japanese dogmusher Jujiro Wada, was featured in the Yukon Quest dogsled race "Meet the Mushers" and banquet events. This collaboration with Yukon Quest drew in a diverse audience and introduced many people to some of the discriminatory laws and attitudes of the past, and the role of the Commission in combating discrimination today. Two additional panels are planned for release in April 2007.

YHRC also received funding from the Yukon Law Foundation to produce some plain language information sheets on harassment prevention and other aspects of human rights law. Three of these information sheets have been produced in English and French and additional ones on the duty to accommodate and the human rights complaint process and investigation procedures will be completed in 2007/08.

In addition to the activities mentioned above, the Commission's educator provided education sessions on topics such as age discrimination, housing discrimination, culturally sensitive recreational services, inclusive and equitable education, general human rights law and policy advice on employment equity, as well as education sessions as part of settlements and informal resolution agreements. Both the Director and Public Education Specialist provided information and support to the City of Whitehorse about the Canadian Coalition for Municipalities Against Racism. As of the fall of 2007, 18 municipalities and cities have signed on, although Whitehorse has not yet decided to join.

THE YUKON HUMAN RIGHTS COMMISSION

FINANCIAL STATEMENTS

MARCH 31, 2007

Yukon
HUMAN RIGHTS
Commission

Auditor's Report

Statement of Financial Position

Statement of Operations

Statement of Changes in Net Assets

Statement of Cash Flows

Notes to Financial Statements

J. Kim Tanner, C.A., Ltd.
Chartered Accountant

AUDITOR'S REPORT

To the Commissioners of The Yukon Human Rights Commission:

I have audited the statement of financial position of The Yukon Human Rights Commission as at March 31, 2007 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2007 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.

Kim Tanner

CHARTERED ACCOUNTANT

Whitehorse, Yukon
May 9, 2007

THE YUKON HUMAN RIGHTS COMMISSION
STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2007

	2007	2006
ASSETS		
CURRENT ASSETS		
Cash	$ 2,847	$ 5,292
Accounts receivable	977	300
Prepaid expenses	2,380	8,219
	6,204	13,811
EQUIPMENT REPLACEMENT FUND (note 2b, 3)	20,000	20,000
CAPITAL ASSETS (note 2a, 4)	17,819	24,786
	$ 44,023	$ 58,597
LIABILITIES		
CURRENT LIABILITIES		
Bank indebtedness	$ 11,154	$ -
Accounts payable and accrued liabilities	6,906	4,179
Wages and employee benefits payable	37,968	33,702
Due to Equipment Reserve Fund	5,167	5,200
Deferred revenue	-	-
	61,195	43,081
NET ASSETS		
INVESTMENT IN CAPITAL ASSETS (note 2a, 3)	17,819	24,786
EQUIPMENT REPLACEMENT FUND (note 2b)	20,000	20,000
UNRESTRICTED NET ASSETS	(54,991)	(29,270)
	(17,172)	15,516
	$ 44,023	$ 58,597

APPROVED BY:

Melissa Atkinson, Commissioner

Max Rispin, Commissioner

THE YUKON HUMAN RIGHTS COMMISSION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2007

	2007	2006
REVENUE		
Government of Yukon grants for operations	$ 451,000	$ 451,000
Government of Canada training grant	3,866	3,297
Interest income	6,114	3,679
Donations and other income	5,643	300
Yukon Law Foundation grant	4,690	-
	471,313	458,276
EXPENSES		
Administration		
Annual report	2,923	2,201
Consulting services	-	1,250
Dues and membership	1,373	3,015
Equipment repairs and maintenance	597	3,354
Interest and bank charges	220	87
Legal services	-	704
Office supplies	5,949	7,217
Postage, freight and deliveries	1,118	1,216
Professional fees	6,279	4,230
Subscriptions, publications and films	3,554	2,968
Telephone and internet	10,157	9,785
Theft	987	-
	33,157	36,027
Staff		
Contract services	1,780	2,390
Employee travel and training	5,836	6,688
Employee liability insurance	1,467	1,151
Recruitment costs	89	1,121
Wages and employee benefits	365,247	364,039
	374,419	375,389
Commission		
Commissioner honorariums	25,150	18,675
Board liability insurance	5,800	5,941
Commissioner training	5,482	2,531
Commissioner meetings and hospitality	5,325	7,783
	41,757	34,930
Public Education		
Joint community projects	5,677	2,115
Library and resources	-	402
Special events and programmes	235	2,619
Website and print materials	1,034	1,762
	6,946	6,898

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF OPERATIONS (continued)

FOR THE YEAR ENDED MARCH 31, 2007

	2007	2006
Complaints Management		
Legal services	$ -	$ 5,714
Case investigation	2,832	8,881
Hearing costs	595	976
	3,427	15,571
Operational		
Insurance	1,598	1,598
Janitorial	2,425	1,630
Rent	34,125	34,125
	38,148	37,353
	497,854	506,168
EXCESS (SHORTAGE) OF REVENUE OVER EXPENSES FOR THE YEAR	$ (26,541)	$ (47,892)

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED MARCH 31, 2007

	Equipment Replacement Fund	Investment in Capital Assets	Unrestricted Net Assets	Net 2007	Net 2006
BALANCE, BEGINNING OF YEAR	$ 20,000	$ 24,786	$ (29,270)	$ 15,516	$ 71,775
Excess (deficiency) of revenue over expenses in year	-	-	(26,541)	(26,541)	(47,892)
Transfers between funds	-	-	33	33	-
Additions(disposal) of capital assets in year	-	(787)	787	-	-
Amortization of capital assets in year	-	(6,180)	-	(6,180)	(8,367)
BALANCE AT END OF YEAR	$ 20,000	$ 17,819	$ (54,991)	$ (17,172)	$ 15,516

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2007

	2007	2006
CASH PROVIDED BY (USED FOR) OPERATIONS		
Cash received from Government of Yukon	$ 451,000	$ 451,000
Cash received from Government of Canada	3,866	3,297
Cash received from Yukon Law Foundation	4,690	-
Other cash received for operations	4,966	-
Cash paid out for wages and benefits	(360,981)	(362,515)
Cash paid out for other operational costs	(124,041)	(150,112)
	(20,500)	(58,330)
CASH PROVIDED BY (USED FOR) FINANCING AND INVESTMENT		
Funds borrowed from(repaid to) Equipment Replacement Fund	(33)	5,200
Purchaseof equipment replacement fund GIC	33	-
Purchase(disposal) of capital assets	787	(1,304)
Interest income received on term deposits and savings	6,114	3,679
	6,901	7,575
INCREASE (DECREASE) IN CASH FOR THE YEAR	(13,599)	(50,755)
CASH AT BEGINNING OF YEAR	5,292	56,047
CASH AT END OF YEAR	$ (8,307)	$ 5,292

THE YUKON HUMAN RIGHTS COMMISSION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2007

1. PURPOSE OF THE ORGANIZATION

The Yukon Human Rights Commission is a Yukon non-profit organization created to investigate and resolve allegations of human rights abuse in the Yukon. It is an organization created and funded by the Government of Yukon to administer the Human Rights Act.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Amortization

Amortization is provided at rates sufficient to amortize the cost over the estimated useful lives of the assets. Leasehold improvements are amortized on a straight-line basis over five years. Other capital assets are amortized using the declining balance method at the rates set out in note 4.

Current year amortization totals $6,180 ($8,367 in 2005).

The Investment in Capital Assets represents the total amortized capital assets of the Commission.

b) Equipment Replacement Fund

The Commission established an Equipment Replacement Fund in fiscal 2004 to help cover the costs of future equipment replacement. Fund monies may only be used for major new equipment purchases and any use of these funds must be approved in advance by the Commissioners. The Commission determines any additions to this fund annually.

The Equipment Replacement Fund is supposed to be held in a guaranteed investment certificate. Interest earned on this fund is not added to the fund but used for general Commission activities. See note 3 for further details.

c) Donated Materials

Donated capital assets and materials are recorded at estimated fair market value with a corresponding amount of revenue recorded as "Donations in kind".

3. EQUIPMENT RESERVE FUND

The equipment reserve fund consists of:

	2006	2005
Guaranteed Investment Certificate	$ 14,833	$ 20,000
Monies loaned to General Fund from the Equipment Reserve Fund, to be repaid as soon as possible.	5,167	5,200
	$ 20,000	$ 25,200

4. CAPITAL ASSETS

		2007			2006
	Rate	Cost	Accumulated Amortization	Net	Net
Furniture & equipment	20%	$ 57,572	$ 46,469	$ 11,103	$ 13,879
Computer equipment	30%	43,236	39,212	4,024	6,536
Computer equipment	45%	5,773	4,331	1,442	2,621
Leasehold improvements	S.L.	7,545	6,295	1,250	1,750
		$ 114,126	$ 96,307	$ 17,819	$ 24,786

5. FINANCIAL INSTRUMENTS

The Yukon Human Rights Commission's financial instruments consist of cash, accounts receivable, accounts payable, and deferred revenue. Unless otherwise noted, it is the Commissioner's opinion that the Yukon Human Rights Commission is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

6. MEASUREMENT UNCERTAINTY

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make assumptions and estimates that have an effect on the reported amount of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the period. Actual results could be different from those estimates.

7. ECONOMIC DEPENDENCE

The Commission is economically dependent on the Government of Yukon Territory as substantially all operating revenue comes from this source.

8. LEASE AGREEMENT

The Commission has a lease agreement for office space which expires in October 2008. Rental payments of $2,843.75 are due monthly under this agreement.